

Consolidated Statement of Financing

U.S. Department of Health and Human Services

For the Fiscal Year Ended September 30, 2001

(in millions)

	OPDIV Consolidated Totals	Inter- OPDIV Eliminations	HHS Consolidated Totals
Resources Used To Finance Activities:			
<i>Budgetary Resources Obligated</i>			
Obligations Incurred	\$ 548,093	\$ -	\$ 548,093
Less: Spending Authority from Offsetting Collections and Recoveries	14,325	-	14,325
Obligations Net of Offsetting Collections and Recoveries	533,768	-	533,768
Less: Offsetting Receipts	23,756	-	23,756
Net Obligations	510,012	-	510,012
<i>Non-Budgetary Resources</i>			
Donations and Forfeitures of Property	3	-	3
Imputed Financing from Costs Absorbed by Others	383	(45)	338
Other Non-Budgetary Financing Sources	5	-	5
Net Non-Budgetary Resources Used to Finance Activities	391	(45)	346
Total Resources Used to Finance Activities	\$ 510,403	\$ (45)	\$ 510,358
Resources Used To Finance Items Not Part of the Net Cost of Operations:			
Change in Budgetary Resources Obligated for Goods, Services and Benefits Ordered/Not yet Provided	\$ 11,897	\$ -	\$ 11,897
Resources That Fund Expenses Recognized in Prior Periods	36,520	-	36,520
Budgetary Offsetting Collections and Receipts That Do Not Effect Net Cost of Operations:			
Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy	(62)	-	(62)
Other	34	-	34
Resources That Finance the Acquisition of Assets or Liquidations of Liabilities	259	-	259
Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations	75,256	-	75,256
Total Resources Used to Finance Items Not Part of the Net Cost of Operations	123,904	-	123,904
Total Resources Used to Finance the Net Cost of Operations	\$ 386,499	\$ (45)	\$ 386,454
Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:			
<i>Components Requiring or Generating Resources in Future Periods:</i>			
Increase in Annual Leave Liability	\$ 24	\$ -	\$ 24
Increase in Environmental Disposal Liability	1	-	1
Increase in Exchange Revenue Receivable from the Public	(375)	-	(375)
Other	46,619	-	46,619
Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods	\$ 46,269	\$ -	\$ 46,269
<i>Components Not Requiring or Generating Resources:</i>			
Depreciation and Amortization	263	-	263
Losses or (Gains) from Reevaluation of Assets and Liabilities	1	-	1
Other	(51)	11	(40)
Total Components of Net Cost of Operations That Will Not Require or Generate Resources	213	11	224
Total Components of Net Cost of Operations That will Not Require or Generate Resources in Current Periods	\$ 46,482	\$ 11	\$ 46,493
Net Cost of Operations	\$ 432,981	\$ (34)	\$ 432,947

The accompanying "Notes to Principal Financial Statements" are an integral part of these statements.